

## Unit 7: Strengthening parliamentary involvement

### Learning objectives

#### What can you do with what you've learned?

After completing this exercise you should be able to:

- Present an assessment of the budgetary role of parliament in your country.
- Suggest possible areas for reform and propose relevant initiatives.

The purpose of this unit is to draw together the issues that have been discussed in a practical exercise. Below follows a diagnostic questionnaire that can be used in assessing the role of parliament in the budget process. Use this questionnaire to conduct an assessment of the budgetary role of parliament in your country. Does parliament in your country exercise effective financial scrutiny? Write a short essay addressing this question. The essay should summarize your key findings, clearly identify areas for reform and conclude with some concrete proposals for improvements.

**Table 10: Questionnaire**

Question	Yes	No	Comment
1. Is the budget tabled at least three months in advance of the beginning of the fiscal year?			
2. Does parliament have at least three months to review the draft budget?			
3. Is the information in the budget or tabled with the budget comprehensive, accurate and reliable?			
4. Does parliament have a finance or budget committee to scrutinize the draft budget?			
5. Are sectoral or departmental committees involved in the process of scrutinizing the draft budget?			
6. Do parliamentary committees and individual legislators have access to budget research capacity in the form of a parliamentary budget office?			
7. Are there budget researchers attached to political parties or individual legislators?			

8. Does parliament have a degree of political independence from the executive in order to carry out an independent review of the budget?			
9. Does parliament have powers to amend the budget proposed by the executive?			
10. In practice, does parliament use its powers to amend the budget?			
11. Does the executive have a line item or package veto for budget bills passed by parliament?			
12. If so, is the veto used in practice?			
13. Are debates in the chamber and parliamentary committees open to the public and the media?			
14. Is media reporting on budgetary debates in parliament extensive and of high quality?			
15. Do parliamentary committees hold public hearings on the budget?			
16. Does parliament monitor the execution of the budget during the fiscal year?			
17. Is there a supreme audit institution to audit government accounts following the end of the fiscal year?			
18. Is the audit institution independent from the government in functional and organizational terms?			
19. Does the audit institution have sufficient resources to carry out its mandate?			
20. Is all public spending subject to independent audit?			
21. Does the audit institution carry out financial and performance audits?			
22. Are audits produced and tabled in parliament within one year after the end of the financial year?			
23. Does parliament have a committee that is dedicated to scrutinizing audit reports?			
24. Are effective follow-up mechanisms in place to ensure that government implements recommendations for improvements that are generated from the audit process?			

